

## Income Limits for the Credit for the Elderly or the Disabled

| IF you are . . .   | THEN you generally cannot take the credit if: |  |
|--|---|--|
|  | The amount on Form 1040, line 37, is . . .    | Or you received . . .  |
| Single, head of household, or qualifying widow(er)                             | \$17,500 or more                              | \$5,000 or more of nontaxable social security or other nontaxable pensions |
| Married filing jointly and only one spouse is eligible for the credit          | \$20,000 or more                              | \$5,000 or more of nontaxable social security or other nontaxable pensions |
| Married filing jointly and both spouses are eligible for the credit            | \$25,000 or more                              | \$7,500 or more of nontaxable social security or other nontaxable pensions |
| Married filing separately and you lived apart from your spouse for all of 2004 | \$12,500 or more                              | \$3,750 or more of nontaxable social security or other nontaxable pensions |